

## Unemployment Compensation Insurance Exemptions

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### DESCRIPTION:

Following is a list of exemptions from UCI. This list is not all-inclusive and addresses those exemptions most applicable to State of Kansas employees. The statutory reference for each exemption is included.

Students, who are enrolled and regularly attending classes, in the employ of a college or university (K.S.A. 44-703 (i)(4)(N)).

Patients in the employ of a hospital licensed, certified or approved by the Secretary of Health and Environment (K.S.A. 44-703 (i)(4)(P)).

Services performed as part of an employment work relief or work training program assisted or financed in whole or in part by any federal agency or an agency of the State or political subdivision, by an individual receiving such work relief or work training (K.S.A. 44-703 (i)(4)(L)). (This does not apply to Employee Under Public Service Careers or the Emergency Employment Act of 1971).

Ordained, commissioned or licensed ministers of a church in the exercise of their ministry or members of a religious order (who have taken a vow of poverty) in the exercise of duties required by such order (K.S.A. 44-703 (i)(4)(J)).

Individuals (patients, etc.) in a facility that's purpose is providing rehabilitation or remunerative work, who are impaired by age, physical or mental deficiency, or injury, or who because of their impaired physical or mental capacity cannot be readily absorbed in the competitive labor market (K.S.A. 44-703 (i)(4)(K)(i)(ii)).

Services performed in the employ of the United States Government (K.S.A. 44-703 (i)(4)(D)).

Elected Officials (K.S.A. 44-703 (i)(4)(A)(i)).

Members of legislative bodies (K.S.A. 44-703 (i)(4)(A)(ii)).

Members of the judiciary or of a state or political subdivision (K.S.A. 44-703 (i)(4)(A)(ii)).

Members of the state national guard or air national guard (K.S.A. 44-703 (i)(4)(A)(iii)).

Employees serving on a temporary basis in cases of fire, storm, snow, earthquake, flood, or similar emergency (K.S.A. 44-703 (i)(4)(A)(iv)).

Employees in a position which, under or pursuant to the laws of this state, is designated as a major nontenured policymaking or advisory position or as a policymaker or advisory position the performance of the duties of which ordinarily does not require more than eight

hours per week (K.S.A. 44-703 (i)(4)(A)(v)). (Note: Board members positions (for example, job code 010300) would be included in this group of employees.)

Inmates in the employ of a custodial or correctional institution (K.S.A. 44-703 (i)(4)(M)).

If an employee is on more than one concurrent position, and at least one of those positions is subject to UCI, then the State Tax Data page should be set to subject. UCI tax will have to be calculated and paid on all wages for that employee including positions that are not normally subject to UCI, such as board member pay. Agency personnel are responsible for ensuring that employees are exempted from UCI coverage as appropriate.

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